



OFFICE OF LEGISLATIVE AUDITOR
Fiscal Note

Fiscal Note On: **HB 446** HLS 09RS 1238
Bill Text Version: **ENROLLED**
Opp. Chamb. Action:

Proposed Amd.:
Sub. Bill For.:

Date: June 25, 2009 10:59 AM	Author: HENRY
Dept./Agy.: TAX/AD VALOREM TAX	
Subject: Authorizes aid for the collection of taxes	Analyst: Glenda Leblanc

TAX/AD VALOREM TAX EN SEE FISC NOTE LF EX See Note Page 1 of 1
Provides relative to ad valorem taxes

Purpose of Bill: Provides assistance to parish tax collectors in collection of taxes, interest, penalties, and costs. This measure also provides assistance in the bidding process for the tax sale of properties and forms used for tax sales certificates.

This act will become effective upon the passage of the proposed amendment to Article VII, Section 23(c) of the Constitution of Louisiana at the statewide election held on November 2, 2010 (Companion to HB 509)

EXPENDITURES	2009-10	2010-11	2011-12	2012-13	2013-14	5 -YEAR TOTAL
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	\$0
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	\$0
Ded./Other	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Local Funds	SEE BELOW	SEE BELOW	SEE BELOW	SEE BELOW	SEE BELOW	
Annual Total	\$0	\$0	\$0	\$0	\$0	\$0

REVENUES	2009-10	2010-11	2011-12	2012-13	2013-14	5 -YEAR TOTAL
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	\$0
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	\$0
Ded./Other	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Local Funds	SEE BELOW	SEE BELOW	SEE BELOW	SEE BELOW	SEE BELOW	
Annual Total	\$0	\$0	\$0	\$0	\$0	\$0

EXPENDITURE EXPLANATION
The impact of the proposed measure on expenditures cannot be determined.

As this measure impacts parish collectors state-wide: we requested responses from the New Orleans Bureau of Treasury, the Calcasieu Parish Sheriff’s Department, and Caddo Parish Sheriff’s Office.

Calcasieu Parish Sheriff’s Office was unable to determine the cost that the bill will have on Calcasieu Parish.

According to an official with the City of New Orleans Bureau of Treasury, this measure has no direct material effect on expenditures as a result of this legislation.

Per an official with Caddo Parish Sheriff’s Office, the impact of this measure would be minimal on local fund expenditures. They currently have an attorney retained to assist with movable property tax collections.

REVENUE EXPLANATION
The impact of the proposed measure on revenues cannot be determined.

As this measure impacts parish collectors state-wide: we requested responses from the New Orleans Bureau of Treasury, the Calcasieu Parish Sheriff’s Department, and Caddo Parish Sheriff’s Office.

Calcasieu Parish Sheriff’s Office was unable to determine the cost that the bill will have on Calcasieu Parish.

According to an official with the City of New Orleans Bureau of Treasury, this measure has no direct material effect on revenue as a result of this legislation.

Per an official with Caddo Parish Sheriff’s Office, the impact of this measure would be minimal on local fund revenues to the sheriff’s office. However, the measure could result in lost revenues for the tax recipient bodies in Caddo Parish; the proposed legislation allows for the 5% interest penalty to be bid down on movable property tax sales. They have estimated lost revenues from \$75,000 to \$100,000 annually for the tax recipient bodies in Caddo Parish.